

UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEVADA (LAS VEGAS)

In re:	)	
	)	
KAINOA RICHARD KAIWI	)	Case No. 23-15100-nmc
	)	Chapter 13
LIANA LEILANI GOUVEIA KAIWI	)	
	)	
	)	
Debtors.	)	

**REPORT OF DEBTOR AUDIT**

Pursuant to 28 U.S.C. § 586(f)(1), the United States Trustee contracted for an audit to be performed of the above-captioned debtors' petition, schedules, and other information filed by the debtors in this case. In accordance with the Debtor Audit Standards established pursuant to Section 603(a) of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Tronconi Segarra & Associates LLP performed the procedures enumerated in the contract between it and the United States Trustee Program to determine whether certain items in the bankruptcy petition, schedules, and statements as originally filed by KAINOA RICHARD KAIWI and LIANA LEILANI GOUVEIA KAIWI in Bankruptcy Case No. 23-15100-nmc contain material misstatements concerning the debtors' income, expenditures, or assets.

The auditor finds:	
No material misstatements.	
One or more material misstatements. The material misstatements are listed on the attached List of Material Misstatements.	✓

**REPORT OF DEBTOR AUDIT**

Kainoa R. Kaiwi and Liana LG. Kaiwi

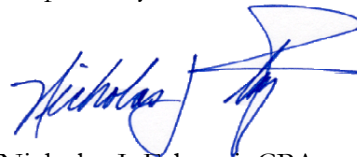
Case No. 23-15100-nmc

The debtors were responsible for the preparation of the bankruptcy petition, schedules, and statements in this case. The United States Trustee Program is responsible for the sufficiency of the procedures developed to determine the accuracy, veracity, and completeness of the petitions, schedules and other information that the debtors are required to provide under 11 U.S.C. §§ 521 and 1322. Tronconi Segarra & Associates LLP makes no representation regarding the sufficiency of the procedures either for the purpose for which this report has been requested or for any other purpose.

The analysis and findings contained in this report are intended solely for the information and use of the United States Trustee Program and parties-in-interest in the subject civil bankruptcy proceeding and are not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited. The report is not a legal determination, and the legal effect of the auditor's findings of material misstatement is a question for the Court. Further, the findings contained in the report neither require the United States Trustee Program or other parties in interest to take, nor preclude these parties from taking, legal action in or relating to this case, including with respect to matters not discussed in this report.

Dated this 24<sup>th</sup> day of January, 2024.

Respectfully submitted,



Nicholas J. Fabozzi, CPA

Partner

TRONCONI SEGARRA & ASSOCIATES LLP

Enclosure

**List of Material Misstatements for  
Kainoa R. Kaiwi and Liana LG. Kaiwi  
Case No. 23-15100-nmc**

<b>Material Misstatement</b>	<b>Amount Reported in Schedules and Statements</b>	<b>Audit Finding</b>
The debtors understated the current value of their 2023 Toyota Sequoia by \$14,018.00 on Schedule A/B. The debtors listed the value of the vehicle as \$46,033.00; however, we determined the current value to be \$60,051.00.	\$46,033.00	\$60,051.00
The debtor (Kainoa) failed to report his Venmo account on Schedule A/B. The ending balance in this account was \$4,108.30 as of the 11/17/23 petition date.	Unreported	\$4,108.30